

**Independent Examiner's Report to the Trustees of  
East Kintyre Community Fund  
for the year ended 31 March 2023**

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 1 to 3.

Respective responsibilities of Trustees and Examiner  
East Kintyre Community Fund are responsible for the preparation of the accounts and to state whether particular matters have come to my attention.

**Basis of statement**

My examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination no matter has come to my attention

Hannah Fawcett FMAAT

Date: 16 April 2023

APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/ members of</b>	East Kintyre Community Fund						
<b>Registered charity number</b>	SC050650						
<b>On the accounts of the charity for the period</b>	Period start date			Period end date			
	Day	Month	Year	to	Day	Month	Year
	1	4	2022		31	3	2023
<b>Set out on pages</b>	<small>(remember to include the page numbers of additional sheets)</small>						

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]


1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 16/4/2023

APPENDIX 2

		EAST KINTYRE COMMUNITY FUND						SC050650	
		Receipts and payments accounts							
For the period from		01	04	Year	to	01	03	Year	
		2022		2023		2023		2023	
<b>Section A Statement of receipts and payments</b>									
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period			
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £			
<b>A1 Receipts</b>									
Donations	95,176				95,176	94,925			
Legacies					- 0				
Grants					- 0				
Receipts from fundraising activities					- 0				
Loan to keep bank account open					- 0	20			
Gross trading receipts					- 0				
Income from investments other than land and buildings					- 0				
Interest	3,663				3,663	11			
Gross receipts from other charitable activities					- 0				
					- 0				
<b>A1 Sub total</b>	<b>98,839</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>98,839</b>	<b>94,956</b>			
<b>A2 Receipts from asset &amp; investment sales</b>									
Proceeds from sale of fixed assets					- 0				
Proceeds from sale of investments					- 0				
<b>A2 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>			
<b>Total receipts</b>	<b>98,839</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>98,839</b>	<b>94,956</b>			
<b>A3 Payments</b>									
Expenses for fundraising activities					- 0				
Gross trading payments					- 0				
Investment management costs					- 0				
Payments relating directly to charitable activities					- 0				
Advertising Fund in local paper	1,294				1,294				
Grants and donations	9,853				9,853				
Governance costs:					- 0				
Audit / independent examination	50				50				
Preparation of annual accounts					- 0				
Legal costs					- 0				
Other					- 0				
					- 0				
<b>A3 Sub total</b>	<b>11,197</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>11,197</b>	<b>- 0</b>			
<b>A4 Payments relating to asset and investment movements</b>									
Purchases of fixed assets					- 0				
Purchase of investments					- 0				
<b>A4 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>			
<b>Total payments</b>	<b>11,197</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>11,197</b>	<b>- 0</b>			
<b>Net receipts / (payments)</b>	<b>87,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,642</b>	<b>94,956</b>			
<b>A5 Transfers to / (from) funds</b>									
<b>Surplus / (deficit) for year</b>	<b>87,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,642</b>	<b>94,956</b>			

APPENDIX 2

EAST KINTYRE COMMUNITY FUND						SC050650	
Section B Statement of balances							
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	94,956				94,956	
	Surplus / (deficit) shown on receipts and payments account	87,642				87,642	94,956
						-	
	Cash and bank balances at end of year	182,598	-	-	-	182,598	94,956
	(Agree balances with receipts and payments account(s))						
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>							
					Total	-	-
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>							
					Total	-	-
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>							
					Total	-0	-0
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>	Grants agreed but not yet paid- *See Notes					115,378	
					Total	115,378	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name			Date of approval		
	<i>A Bennett</i>	Alasdair Bennett			5th April 2023		
	<i>R Baum</i>	Russ Baum			6th April 2023		

APPENDIX 2

<b>EAST KINTYRE COMMUNITY FUND</b>			<b>SC050650</b>	
<b>Section C Notes to the Accounts</b>				
<b>C1 Nature and purpose of funds</b> <i>(may be stated on analysis of funds worksheets)</i>	<p>East Kintyre Community Fund is a grant dispensing charity, which undertakes the distribution of community funds donated from windfarms and funds from other sources, to community groups or organisations within the East Kintyre area to undertake projects that meet the public benefit criteria agreed by EKCF and the donors. EKCF is open for applications twice a year, in March and September, with the majority of 2022/23 grants not yet claimed, hence the significant recorded contingent liabilities. Projects that feature highly in the East Kintyre Local Development, such as the Community Shop or Village Halls, are more likely to be supported by grant funding.</p>			
<b>C2 Grants</b>	Type of activity or project supported	Individual / institution	Number of grants made	£
	School animation project	School	1	6,502
	Coronation Bench	Group	1	2,202
	Public Book Shed	Individual	1	350
	Park Run Project	Club	1	500
	Affordable Housing Project Survey	Individual	1	299
			<b>Total</b>	<b>9,853</b>
<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)			<b>X</b>
	Authority under which paid			£
<b>C3b Trustee remuneration - details</b>				
<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)			<b>X</b>
				£
<b>C4b Trustee expenses - details</b>				
<b>C5 Transactions with trustees and connected persons</b>	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C6 Other information</b>				